

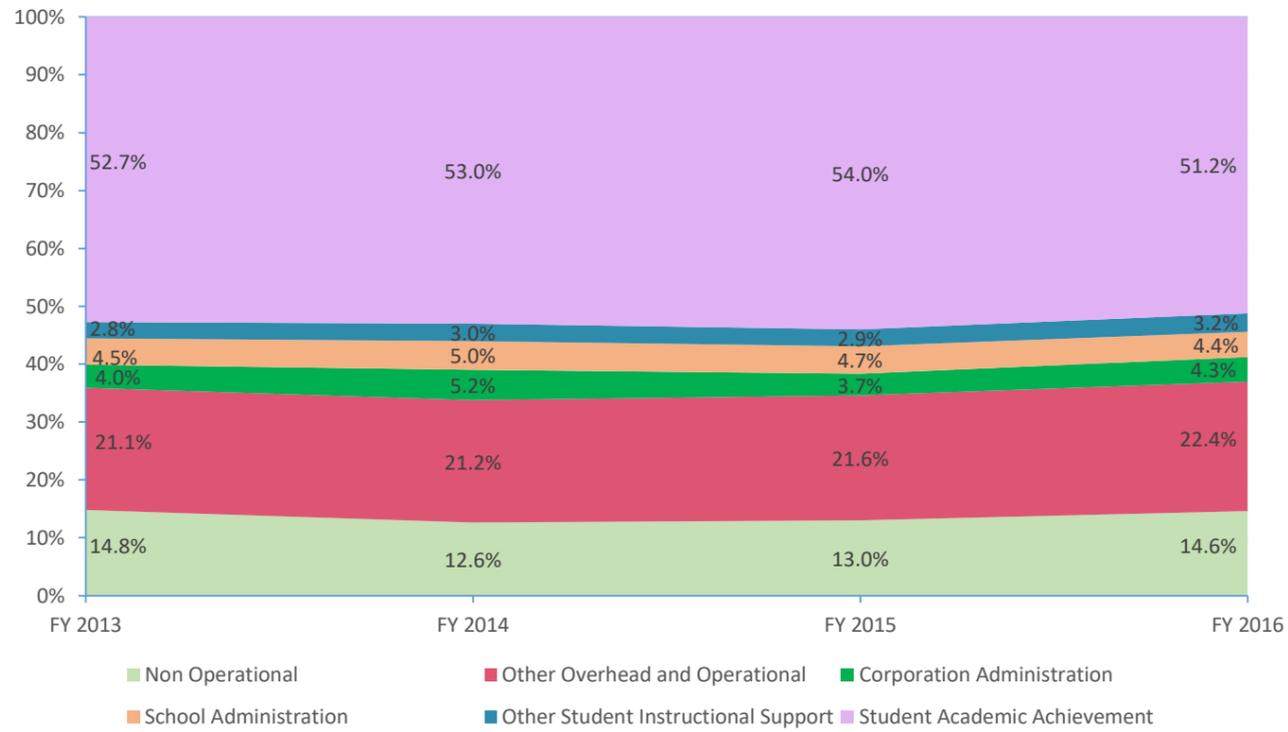
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**North Judson-San Pierre Sch Corp (7515)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,480,747	57.5%	\$7,544,687	56.6%	\$7,436,624	52.7%	\$7,677,834	53.0%	\$7,249,206	54.0%	\$6,460,845	51.2%
Student Instructional Support	\$702,396	5.4%	\$803,673	6.0%	\$1,038,849	7.4%	\$1,155,910	8.0%	\$1,028,348	7.7%	\$954,325	7.6%
<b>Total</b>	<b>\$8,183,143</b>	<b>62.9%</b>	<b>\$8,348,360</b>	<b>62.7%</b>	<b>\$8,475,473</b>	<b>60.1%</b>	<b>\$8,833,744</b>	<b>61.0%</b>	<b>\$8,277,554</b>	<b>61.7%</b>	<b>\$7,415,170</b>	<b>58.8%</b>

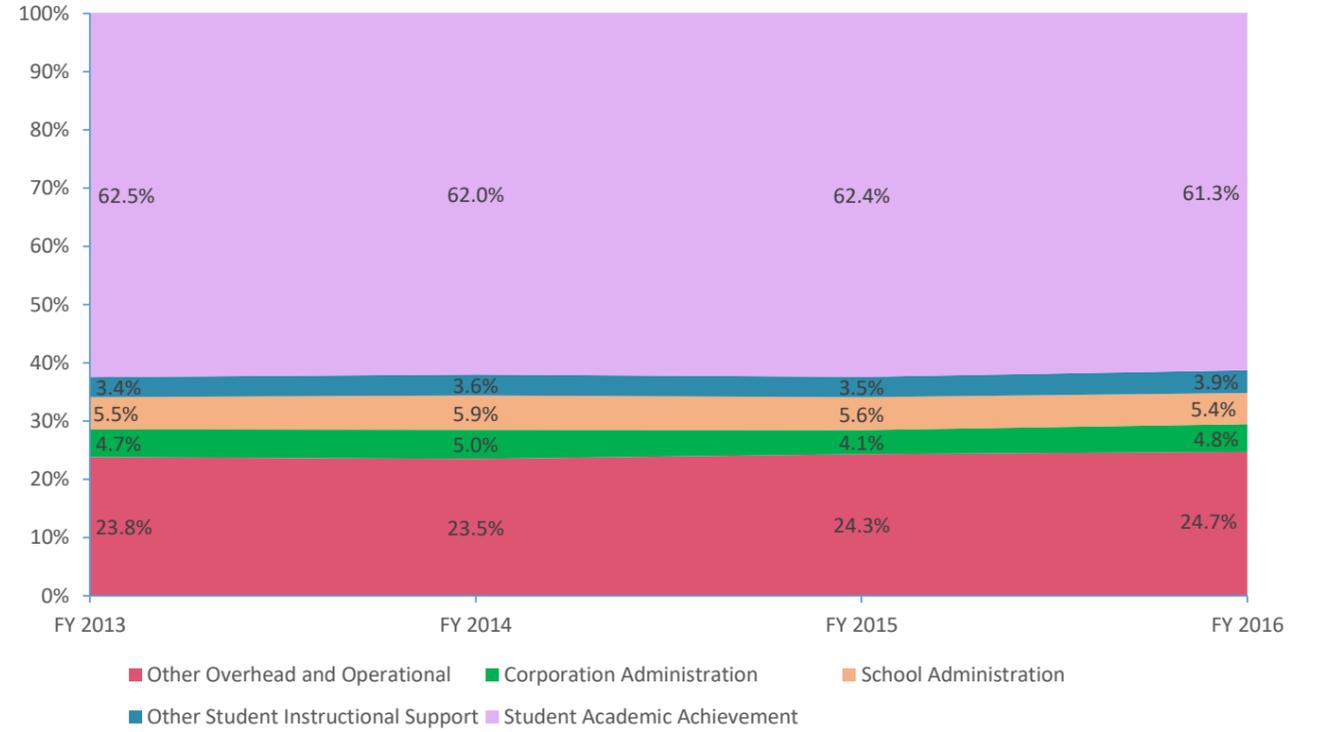
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,168,977	24.4%	\$3,136,158	23.5%	\$3,542,696	25.1%	\$3,822,567	26.4%	\$3,402,636	25.3%	\$3,356,730	26.6%
Non Operational	\$1,661,446	12.8%	\$1,837,267	13.8%	\$2,087,128	14.8%	\$1,830,032	12.6%	\$1,746,217	13.0%	\$1,843,712	14.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,830,423</b>	<b>37.1%</b>	<b>\$4,973,425</b>	<b>37.3%</b>	<b>\$5,629,824</b>	<b>39.9%</b>	<b>\$5,652,599</b>	<b>39.0%</b>	<b>\$5,148,853</b>	<b>38.3%</b>	<b>\$5,200,442</b>	<b>41.2%</b>

<b>Grand Total</b>	<b>\$13,013,566</b>	<b>\$13,321,785</b>	<b>\$14,105,297</b>	<b>\$14,486,342</b>	<b>\$13,426,408</b>	<b>\$12,615,612</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$243,871	\$333,085	\$230,333	\$260,346	6.8%	-21.8%	13.0%
11100	Regular Programs	Elementary	\$1,590,453	\$2,124,203	\$1,828,239	\$1,712,503	7.7%	-19.4%	-6.3%
11200	Regular Programs	Middle/Junior High	\$841,658	\$1,238,767	\$1,172,685	\$1,045,935	24.3%	-15.6%	-10.8%
11300	Regular Programs	High School	\$962,967	\$1,568,723	\$1,389,845	\$1,176,138	22.1%	-25.0%	-15.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$2,695	\$24,073	\$0	\$0	-100.0%	-100.0%	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$11,111	\$13,929	NA	NA	25.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$113,110	\$87,565	\$47,356	\$51,560	-54.4%	-41.1%	8.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$93,544	\$34,975	\$49,911	\$41,019	-56.2%	17.3%	-17.8%
11480	Regular Programs	Vocational Education - Industrial Education A	\$93,412	\$120,246	\$81,902	\$86,053	-7.9%	-28.4%	5.1%
11490	Regular Programs	Vocational Education - Industrial Education B	\$33,838	\$0	\$0	\$0	-100.0%	NA	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$92,545	\$0	\$3,750	\$2,500	-97.3%	NA	-33.3%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$10,538	\$61,389	\$68,708	\$119,660	1035.5%	94.9%	74.2%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$26,715	\$22,748	NA	NA	-14.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,595	\$37,238	\$27,011	\$25,534	141.0%	-31.4%	-5.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$155,798	\$133,825	NA	NA	-14.1%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$22,537	\$21,024	NA	NA	-6.7%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$26,348	\$23,817	NA	NA	-9.6%
12350	Special Programs	Physical Impairment - Homebound	\$2,346	\$3,757	\$1,023	\$2,587	10.3%	-31.2%	152.9%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$236,883	\$238,383	NA	NA	0.6%
12520	Special Programs	Culturally Different - Compensatory	\$4,620	\$8,110	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$265,234	\$288,729	NA	NA	8.9%
12710	Special Programs	Equal Opportunity At Risk	\$155,130	\$219,263	\$168,855	\$149,418	-3.7%	-31.9%	-11.5%
12900	Special Programs	Other Special Programs	\$165,554	\$4,078	\$72,890	\$87,853	-46.9%	2054.4%	20.5%
13100	Adult/Continuing Education Programs	Instruction	\$7,010	\$6,063	\$5,993	\$11,859	69.2%	95.6%	97.9%
14100	Summer School Programs	Elementary	\$3,960	\$5,072	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$3,275	\$2,018	\$412	\$0	-100.0%	-100.0%	-100.0%
14300	Summer School Programs	High School	\$25,878	\$16,773	\$800	\$9,741	-62.4%	-41.9%	1117.6%
16100	Remediation	Remediation Testing	\$49,231	\$42,300	\$21,570	\$4,422	-91.0%	-89.5%	-79.5%
16200	Remediation	Preventive Remediation	\$16,626	\$17,771	\$1,014	\$699	-95.8%	-96.1%	-31.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$5,415	\$21,512	\$13,838	\$13,996	158.5%	-34.9%	1.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$930,101	\$922,819	\$328,738	\$301,101	-67.6%	-67.4%	-8.4%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$413,105	\$171,296	NA	NA	-58.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$20,766	\$37,642	NA	NA	81.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$238,033	\$313,275	\$63,151	\$22,979	-90.3%	-92.7%	-63.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$39,656	\$20,626	\$12,657	\$1,490	-96.2%	-92.8%	-88.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$2,029	\$1,849	\$584	\$630	-69.0%	-65.9%	7.8%
22220	Instruction	Library/Media Services - School Library	\$171,131	\$141,037	\$138,492	\$125,249	-26.8%	-11.2%	-9.6%
22230	Instruction	Library/Media Services - Audiovisual	\$5,902	\$5,684	\$4,329	\$3,181	-46.1%	-44.0%	-26.5%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$97,738	\$0	NA	NA	-100.0%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$24,444	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$141,466	\$162,417	\$160,347	\$155,667	10.0%	-4.2%	-2.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$78,538	\$72,890	NA	NA	-7.2%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$293,426	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,350,015</b>	<b>\$7,544,687</b>	<b>\$7,249,206</b>	<b>\$6,460,845</b>	<b>1.7%</b>	<b>-14.4%</b>	<b>-10.9%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$115,533	\$160,271	\$188,818	\$190,704	65.1%	19.0%	1.0%
21340	Students	Health Services - Nurse Services	\$31,127	\$47,076	\$39,894	\$44,754	43.8%	-4.9%	12.2%
21410	Students	Psychological Services - Service Area Direction	\$0	\$0	\$57,977	\$59,563	NA	NA	2.7%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$153	\$160	NA	NA	4.2%
21430	Students	Psychological Services - Psychological Counseling	\$0	\$0	\$4,102	\$0	NA	NA	-100.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$79,887	\$85,895	NA	NA	7.5%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$21,971	\$21,176	NA	NA	-3.6%
21990	Students	Other Support Services Students - Other Student Services	\$160	\$0	\$0	\$0	-100.0%	NA	NA

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
24100	School Administration	Office of The Principal	\$418,078	\$593,056	\$629,113	\$539,213	29.0%	-9.1%	-14.3%
24900	School Administration	Other Support Services - School Admin.	\$3,795	\$3,270	\$6,432	\$12,860	238.9%	293.3%	99.9%
<b>Student Instructional Support Total</b>			<b>\$568,692</b>	<b>\$803,673</b>	<b>\$1,028,348</b>	<b>\$954,325</b>	<b>67.8%</b>	<b>18.7%</b>	<b>-7.2%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$11,368	\$12,899	\$10,399	\$10,909	-4.0%	-15.4%	4.9%
23150	General Administration	Board of Education - Legal Services	\$12,300	\$16,141	\$14,220	\$29,442	139.4%	82.4%	107.0%
23160	General Administration	Board of Education - Promotion Expenses	\$2,020	\$1,772	\$2,136	\$1,683	-16.7%	-5.0%	-21.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$0	\$94	\$0	NA	NA	-100.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$227,149	\$125,027	\$196,196	\$215,729	-5.0%	72.5%	10.0%
23220	General Administration	Executive Administration - Community Relations	\$5,130	\$5,079	\$4,676	\$4,718	-8.0%	-7.1%	0.9%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,391	\$0	\$0	\$0	-100.0%	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$79,004	\$84,206	\$81,066	NA	2.6%	-3.7%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$30,412	\$43,401	\$43,215	NA	42.1%	-0.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$47,490	\$797	\$1,480	\$2,220	-95.3%	178.7%	50.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$753	\$1,688	NA	NA	124.1%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$747	\$841	\$1,347	\$1,389	86.0%	65.1%	3.1%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$1,038	\$222	NA	NA	-78.7%
25750	Central Services	Personnel Services - Health Services	\$521	\$0	\$18,343	\$12,318	2265.1%	NA	-32.8%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$11,566	\$26,772	NA	NA	131.5%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$85,740	\$74,630	NA	NA	-13.0%
25890	Central Services	Other Technology Services	\$0	\$0	\$27,729	\$30,221	NA	NA	9.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$101	\$486	\$96	\$96	-4.4%	-80.2%	0.0%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$114,592	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$965,261	\$948,377	\$979,736	\$853,702	-11.6%	-10.0%	-12.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$4,820	\$11,492	\$12,970	\$6,570	36.3%	-42.8%	-49.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$343,012	\$391,192	\$346,275	\$343,639	0.2%	-12.2%	-0.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$65	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$144,839	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$106,766	\$80,547	\$111,461	\$71,882	-32.7%	-10.8%	-35.5%
27010	Student Transportation	Service Area Direction	\$108	\$51,793	\$61,828	\$77,527	71684.4%	49.7%	25.4%
27100	Student Transportation	Vehicle Operation	\$221,847	\$302,152	\$321,272	\$322,573	45.4%	6.8%	0.4%
27200	Student Transportation	Monitoring Services	\$0	\$67,253	\$75,011	\$72,450	NA	7.7%	-3.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$91,983	\$189,454	\$213,585	\$171,173	86.1%	-9.6%	-19.9%
27400	Student Transportation	Purchase of School Buses	\$157,759	\$210,888	\$156,618	\$159,020	0.8%	-24.6%	1.5%
27500	Student Transportation	Insurance on Buses	\$30,381	\$24,788	\$30,631	\$16,898	-44.4%	-31.8%	-44.8%
27900	Student Transportation	Other Student Transportation Services	\$680	\$17,460	\$16,086	\$13,378	1868.4%	-23.4%	-16.8%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$0	\$100	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$36,348	\$76,699	\$64,244	NA	76.7%	-16.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$161,758	\$156,321	\$149,374	\$145,093	-10.3%	-7.2%	-2.9%
31400	Food Services Operations	Food Purchases	\$0	\$0	\$336,559	\$320,033	NA	NA	-4.9%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$264,383	\$375,637	\$0	\$0	-100.0%	-100.0%	NA
31900	Food Services Operations	Other Food Services	\$0	\$0	\$11,110	\$182,131	NA	NA	1539.3%
<b>Overhead and Operational Total</b>			<b>\$2,916,469</b>	<b>\$3,136,158</b>	<b>\$3,402,636</b>	<b>\$3,356,730</b>	<b>15.1%</b>	<b>7.0%</b>	<b>-1.3%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$160,440	\$215,073	\$191,033	\$189,247	18.0%	-12.0%	-0.9%
33990	Other Community Services	Other	\$3,067	\$9,681	\$5,483	\$5,735	87.0%	-40.8%	4.6%
43000	Category not Specified	Professional Services	\$0	\$0	\$0	\$41,505	NA	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$91,104	\$100,932	\$68,328	\$129,514	42.2%	28.3%	89.5%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$169,971	\$84,986	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$8,000	\$0	NA	NA	-100.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$35,143	\$35,469	\$28,679	\$28,679	-18.4%	-19.1%	0.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$1,816	\$0	\$0	\$0	-100.0%	NA	NA

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$37,618	\$8,605	\$19,063	\$8,331	-77.9%	-3.2%	-56.3%
51100	Principal on Debt	Bonds	\$0	\$59,618	\$69,898	\$75,388	NA	26.5%	7.9%
51600	Principal on Debt	Other DLGF Approved Debt	\$11,126	\$0	\$6,253	\$2,963	-73.4%	NA	-52.6%
52100	Interest on Debt	Bonds	\$0	\$10,000	\$0	\$0	NA	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$38,435	\$78,372	\$4,479	\$6,255	-83.7%	-92.0%	39.6%
53100	Lease Rental	Buildings-Principal	\$1,074,999	\$1,234,531	\$1,345,000	\$1,342,000	24.8%	8.7%	-0.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$0	\$12,097	NA	NA	NA
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$0	\$2,000	NA	NA	NA
<b>Non Operational Total</b>			<b>\$1,623,719</b>	<b>\$1,837,267</b>	<b>\$1,746,217</b>	<b>\$1,843,712</b>	<b>13.5%</b>	<b>0.4%</b>	<b>5.6%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$78,295	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$9,201	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$40,820	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,689	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$345,092	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$40,528	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$79,203	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$11,755	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$27,849	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$3,505	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$4,892	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$967	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$647,251	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$76,440	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$122,684	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$21,213	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$7,024	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$881	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,150	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$242	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$25,220	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,149	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,760	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$861	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$1,554,670</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>